THE CPA JOURNAL

INDEX TO VOLUME XLIII

January 1973 thru December 1973

AUTHORS

ABEL, REIN, Reflections on APB Opinion No. 26 and Public Utility Practice, July, p. 573.
ALVIN, GERALD, Accounting for Investments and Stock Rights: The Market Value Method, February, p. 126.
ANDERSON, HERSHEL M., The Auditor's Belief and his Opinion—The Need for Consistency, January, p. 49.
BELL, ROBERT, Checking Compliance with APB Opinion No. 8 "Accounting for the Cost of Pension Plans", April, p. 325.
BENIS, MARTIN, A Case of Premature Income Recognition, October, p. 863.
BOER, GERMAIN, Statistical Sampling Concepts, —A Review, June, p. 487.
BUND, MELVIN, Notes for Accountants on Computer Time Sharing Services, March, p. 241.
BUND, MELVIN, Selecting a Time-Sharing Computer Agency, April, p. 322.
BUND, MELVIN, The Accountant's Use of Computer Time Sharing Services, September, p. 799.
BLATT, MYRON S., Pre-Installation & Installation Phases of a Small Computer Conversion, May, p. 414.
BRETTLER, SIDNEY, "From Office Boy to Staff Accountant" How A Small Firm Can Get Good Staff Recruits, February, p. 139.
BURKE, MIMI, Reporting on Consistency and Accounting Changes, June, p. 475.
CIRTIN, ARNOLD, Interest Expense—Is It Really A "Non-Operating" Expense, October, p. 877.
COLLIER, BRUCE E., Reporting Guidelines for Companies in a Stage of Development, July, p. 579.
CROOCH, G. MICHAEL, Reporting Guidelines for Companies in a Stage of Development, July, p. 579.
CRUMBLEY, D. LARRY, Partial Liquidations and Subchapter S, December, p. 1067.
DALBERTH, JAMES, Acceptance of Change Among Accountants: An Examination of Attitudes Towards Current Controversies, February, p. 132.
DEAKIN, EDWARD B., Accounting for Retail Land Sales Under the New Accounting Guide, November, p. 969.
ELKIN, CHARLES, IRC Section 1244 (A Small Business Aid)—Its Provisions and Necessary Reforms, November, p. 955.
ESSNER, WARREN A., Review of Recent Securities and Exchange Commission Regulations Affecting the Securities Industry, February, p. 109.
FEINSCHREIBER, ROBERT, Computing Depreciation Under the New "Class Life" System, October, p. 857.
FEINSCHREIBER, ROBERT, Cost Accounting Standards Board Issues Rules for Asset Capitalization, April, p. 302.
FESS, PHILIP E., Company Forecasts and the Independent Auditor's Inexorable Involvement, October, p. 868.
GIBSON, CHARLES H., Should Common Stock Equivalents Be Considered in Earnings Per Share? March, p. 209.
GIESE, JAMES W., The Auditor's Belief and his Opinion—The Need for Consistency, January, p. 49.
GRANOF, MICHAEL H., Accounting for Retail Land Sales Under the New Accounting Guide, November, p. 969.
GRANOF, MICHAEL H., Operational Auditing Standards of Government Services, December, p. 1079.
GREENBERG, STANLEY R., Some Notes on Filing Systems, March, p. 238.
GROSS, MALVERN J., An Accountant Looks at the "Total Return" Approach for Endowment Funds, November, p. 977
GUNTHER, SAMUEL P., Lingering Pooling Problems, June, p. 459.
GUY, DAN M., A Practical Guide for Reporting on Limited Examinations of Financial Statements, July, p. 555.
HELPERN, STEPHEN R., Corporate Business Combinations—A New Look at the Basic Tax and Accounting Considerations, May, p. 361.
HELSTEIN, RICHARD S., Guidelines for Professional Liability Insurance Coverage, October, p. 849.
HOCKE, CLAYTON A., Statistical Risk and Sample Reliability, January, p. 55.
HUBBARD, THOMAS D., The Auditor and Statistical Sampling, August, p. 670.
HUGON, JAMES H., Strategic Factors in Working Capital Management, August, p. 709.
JOHNSON, ROBERT, A Case of Premature Income Recognition, October, p. 863.
KATCHER, JEROME F., Job Satisfaction Among Accountants, April, p. 319.
KERN, CHARLES L., Statistical Risk and Sample Reliability, January, p. 55.
KORN, S. WINTON, Tax Aspects of a Complete Liquidation of a Corporation, June, p. 465.
MANN, HERSCHEL, A Practical Guide for Reporting on Limited Examinations of Financial Statements, July, p. 555.
MARTIN, SPENCER J., Company Forecasts and the Independent Auditor's Inexorable Involvement, October, p. 868.
MAUTZ—ROBERT K., Accounting Objectives—The Conservative View, September, p. 771.
MAUTZ, ROBERT K., Accounting Principles—How Can They Be Made More Authoritative? March, p. 185.
MCDONOUGH, JOHN J., The MBA And The Accounting Profession, April, p. 292.
MEYER, PHILIP E., Human Assets Accounting In The Professional Sports Industry, May, p. 417.
MEYER, PHILIP E., Some Accounting Ramifications of Treasury Stock, November, p. 1018.
MICHI, RIBHARD A., The Outlook For Tax Shelters, December, p. 1063.
MILLER, RENE A., Interim Financial Accounting and Reporting—Review of APB No. 28, September, p. 755.
MULLEN, LOUIS E., Spotlight On Estimated Economic Life of Depreciable Assets, August, p. 662.
NEEDHAM, JAMES J., Current Financial Reporting Issues, August, p. 657.
NEMEC, MARILYN J., Reporting Consolidated Statements the Sale of a Subsidiary's Stock, March, p. 214.
NEYHART, CHARLES A., Statistical Risk and Sample Reliability, January, p. 55.
NURNBERG, HUGO, Leases, Purchase Commitments, and Pensions Revisited, May, p. 375.
OLIVER, FRED M., Municipal Governments Accounting and Reporting for Federal Grants, December, p. 1073.
PIAKER, PHILIP M., Acceptance of Change Among Accountants: An Examination of Attitudes Towards Current Controversies, February, p. 132.
PRATT, JAMES W., The Need For Attested Interim Statements of Public Companies and Attendant Implications, May, p. 390.
PUSKER, HENRI C., The Effect of The "Maximum Tax" on Tax Planning and Avoidance, July, p. 567.
RATOFF, STEVEN B., Auditing Phase II Price Control Compliance, February, p. 115.
RAYBURN, L. GAYLE, Analysis of Current Marketing Cost Methods, November, p. 985.
REIDER, HARRY R., Safeguarding Computer Records, January, p. 63.
RICHTER, ROBERT F., A Review of APB Opinion No. 22: "Disclosure of Accounting Policies" January, p. 27.
ROLLIN, ARTHUR S., The Outlook For Tax Shelters, December, p. 1063.
ROSENFELD, EUGENE, Uniformity in Accounting For Treasury Stock and Its Disposition, September, p. 763.
RUESCHHOFF, NORLIN G., The "Funds-Flow" Income Statement: An Advance In Presentation, September, p. 809.
SAVAGE, CHARLES L., Review of APB Opinion No. 26—"Early Extinguishment of Debt" April, p. 283.
SCHACHNER, LEOPOLD, Return on Investment—Its Values, Determination and Uses, April, p. 277.
SCHLOSS, EUGENE, Checking Compliance With APB Opinion No. 8 "Accounting For The Cost of Pension Plans" April, p. 325.
SHENKIR, WILLIAM G., The Making of an Accountant, March, p. 218.
SIMON, JOEL S., A Professional Development Program for Smaller Firms, January, p. 61.
SIMONS, DONALD R., Stock Options Revised: Accounting For Buy-Outs, September, p. 779.
SMITH, EPHRAIM P., Excerpts from a Survey Report on Application and Impact of APB Opinion No. 11 on Deferred Income Taxes, March, p. 246.
SMITH, WILLIS A., The Revised AICPA Rules of Conduct—"To Serve The Public Interest, November, p. 963.
SOLOMON, MORTON B., The Contingent Bailout in Pooling of Interests, August, p. 667.
SPRAGUE, W. D., The Case For Universal Professional Development, August, p. 747.
STERNBERG, HARRY, New Developments in Renegotiations of Federal Government Contacts, June, p. 481.
STOLER, EUGENE L., Recent Cases and Rulings in Gift and Estate Taxation, December, p. 1055.
STRAWSER, ROBERT H., The Auditor and Statistical Sampling, August, p. 670.
STRAWSER, ROBERT H., The Making of an Accountant, March, p. 218.
TARR, HERBERT L., Some Aspects of Administration of a Tax Practice, June, p. 510.
TAYLOR, RUSSELL H., Partial Liquidations and Subchapter S., December, p. 1067.
TEARNEY, MICHAEL G., Compliance with AICPA Pronouncements on Accounting for Goodwill February, p. 121.
TERRELL, JUNIUS H., Areas for Error in Financial Accounting and Reporting, May, p. 396.
TIETJEN, A. CARL, A Basis for Financial Reporting January, p. 37.
TRIENENS, HOWARD J., Legal Aspects of Fair Value Accounting, May, p. 369.
VAN DANIKER, RELMOND P., Measurement of Certainty for "Capitalize or Expense" Decisions January, p. 45.
VANGERMEERSCH, RICHARD G., Excerpts from a Survey Report on Application and Impact of APB No. 11 on Deferred Income Taxes, March, p. 246.
WEYGANDT, JERRY J., Stock Options Revised: Accounting For Buy-Outs, September, p. 779.
WHEELEN, THOMAS L., The Making of an Accountant, March, p. 218.
WILLIAMS, JAN ROBERT, Differing Opinions on Accounting Objectives, August, p. 651.
WILLIAMS, JOHN DANIEL, Should Common Stock Equivalents Be Considered in Earnings Per Share? March, p. 209.
WOELFEL, CHARLES J., Exploring Opportunities in Social Accounting, November, p. 1006.
WRIGHT, IVOR B., Review of APB Opinion No. 27—"Accounting For Lease Transactions by Manufacturer or Dealer Lessors", July, p. 563.
WRIGHT, ROBERT F., Corporate Business Combinations—A New Look at the Basic Tax and Accounting Considerations, May, p. 361.

TITLES

ACCOUNTING PROFESSION

Acceptance of Change Among Accountants: An Examination of Attitudes Towards Current Controversies, *Piaker, Philip M., Dalberth, James,* February, p. 132.
Accounting Principles—How Can They Be Made More Authoritative? *Mautz, Robert K.,* March, p. 185.
A Professional Development Program For Smaller Firms, *Simon, Joel S.,* January, p. 61.
Company Forecasts and the Independent Auditor's Inexorable Involvement, *Fess, Philip E., Martin, Spencer J.,* October, p. 868.
Differing Opinions on Accounting Objectives, *Williams, Jan Robert,* August, p. 651.
Exploring Opportunities In Social Accounting,

Woelfel, Charles J., November, p. 1006.
Guidelines For Professional Liability Insurance Coverage, *Helstein, Richard S.*, October, p. 849.
Independence Of Auditors and Applicability to International Engagements, *Grollman, William K.*, April, p. 286.
The Auditor's Belief and his Opinion, The Need for Consistency, *Anderson, Hershel M., Giese, James W.*, January, p. 49.
The Case For Universal Professional Development, *Sprague, W. D.*, September, p. 747.
The Making of an Accountant, *Shenkir, William G., Wheelen, Thomas L., Strawser, Robert H.*, March, p. 218.
The MBA and the Accounting Profession, *McDonough, John J.*, April, p. 292.
The Need For Attested Interim Statements of Public Companies, and Attendant Implications, *Pratt, James W.*, May, p. 390.
The Revised AICPA Rules of Conduct—"To Serve The Public Interest", *Smith, Willis A.*, November, p. 963.

AUDITING AND REPORTING—GENERAL

A Basis for Financial Reporting, *Tietjen, A. Carl*, January, p. 37.
A Case of Premature Income Recognition, *Benis, Martin, Johnson, Robert*, October, p. 863.
Accounting for Investments and Stock Rights: The Market Value Method, *Alvin, Gerald*, February, p. 126.
Accounting Objectives—The Conservative View, *Mautz, Robert K.*, September, p. 771.
Accounting Principles—How They Can Be Made More Authoritative? *Mautz, Robert K.*, March, p. 185.
A Practical Guide for Reporting on Limited Examinations of Financial Statements, *Guy, Dan M., Mann, Herschel*, July, p. 555.
Areas for Error in Financial Accounting and Reporting, *Terrell, Junius, H.*, May, p. 396.
A Review of APB Opinion No. 22: "Disclosure of Accounting Policies", *Richter, Robert F.*, January, p. 27.
Company Forecasts and the Independent Auditor's Inexorable Involvement, *Fess, Philip E., Martin, Spencer J.*, October, p. 868.
Compliance With AICPA Pronouncements on Accounting for Goodwill, *Tearney, Michael G.*, February, p. 121.
Computing Depreciation Under the New "Class Life" System, *Feinschreiber, Robert*, October, p. 857.
Corporate Business Combinations—A New Look at the Basic Tax and Accounting Considerations, *Wright, Robert F., Helpern, Stephen R.*, May, p. 361.
Current Financial Reporting Issues, *Needham, James J.*, August, p. 657.
Differing Opinions on Accounting Objectives, *William, Jan Robert*, August, p. 651.
Fixed Asset Accounting, NAA Position Paper, March, p. 193.
Independence of Auditors and Applicability to International Engagements, *Grollman, William K.*, April, p. 286.
Interest Expense—Is It Really a "Non-Operating" Expense? *Cirtin, Arnold*, October, p. 877.
Interim Financial Accounting and Reporting—Review of APB Opinion No. 28, *Miller, Rene A.*, September, p. 755.
IRC Section 1244 (A Small Business Aid)—Its Provisions and Necessary Reforms, *Elkin, Charles*, November, p. 955.
Leases, Purchase Commitments, and Pensions Revisited, *Nurnberg, Hugo*, May, p. 375.
Legal Aspects of Fair Value Accounting, *Trienens, Howard J.*, May, p. 369.
Lingering Pooling Problems, *Gunther, Samuel P.*, June, p. 459.
Measurement of Certainty for "Capitalize or Expense" Decisions, *Van Daniker, Relmond P.*, January, p. 45.
New Developments in Renegotiation of Federal Government Contracts, *Sternberg, Harry*, June, p. 481.
Reporting Guidelines for Companies in a Stage of Development, *Crooch, G. Michael, Collier, Bruce E.*, July, p. 579.
Reporting in Consolidated Statements the Sale of a Subsidiary's Stock, *Nemec, Marilyn J.*, March, p. 214.
Reporting on Consistency and Accounting Changes, *Burke, Mimi*, June, p. 475.
Review of APB Opinion No. 27—"Accounting for Lease Transactions by Manufacturer or Dealer Lessors," *Wright, Ivor B.*, July, p. 563.
Review of APB Opinion No. 26 "Early Extinguishment of Debt, *Savage, Charles L.*, April, p. 283.
Should Common Stock Equivalents Be Considered in Earnings Per Share? *Gibson, Charles H., Williams, John Daniel*, March, p. 209.
Spotlight on Estimated Economic Life of Depreciable Assets, *Mullen, Louis E.*, August, p. 662.
Statistical Risk and Sample Reliability, *Kern, Charles L., Neyhart, Charles A., Hocke, Clayton A.*, January, p. 55.
Statistical Sampling Concepts: A Review, *Boer, Germain*, June, p. 487.
Stock Options Revised: Accounting for Option Buy-outs, *Simons, Donald R., Weygandt, Jerry J.*, September, p. 779.
The Auditor and Statistical Sampling, *Hubbard, Thomas D., Strawser, Robert H.*, August, p. 670.
The Auditor's Belief and His Opinion The Need for Consistency, *Andersen, Herschel M., Giese James W.*, January, p. 49.
The Contingent Bailout in Pooling of Interests, *Solomon, Morton B.*, August, p. 667.
The Need for Attested Interim Statements of Public Companies, and Attendant Implications, *Pratt, James W.*, May, p. 390.
Unformity in Accounting for Treasury Stock and Its Disposition, *Rosenfeld, Eugene*, September, p. 763.

AUDITING AND REPORTING—INDUSTRIES

Accounting for Retail Land Sales Under the New Accounting Guide, *Deakin, Edward B., Granof, Michael H.*, November, p. 969.
An Accountant Looks at the "Total Return" Approach for Endowment Funds, *Gross, Malvern J.*, November, p. 977.
Municipal Government Accounting and Reporting for Federal Grants, *Oliver, Fred M.*, December, p. 1073.
Operational Auditing Standards for Audits of Government Services, *Granof, Michael H.*, December, p. 1079.
Reflections on APB Opinion No. 26 and Public Utility Practice, *Abel, Rein*, July, p. 573.
Reporting Guidelines for Companies in a Stage of Development, *Crooch, G. Michael, Collier, Bruce E.*, July, p. 579.
Review of APB Opinion No. 27—"Accounting for Lease Transactions by Manufacturer or Dealer Lessors," *Wright, Ivor B.*, July, p. 563.

AUDITING AND REPORTING—
(A Department)

Checking Compliance With APB Opinion No. 8 "Accounting for the Cost of Pension Plans," *Bell, Robert, Schloss, Eugene*, April, p. 325.
Excerpts from a Survey Report on Application and Impact of APB Opinion No. 11 on Deferred Income, *Smith, Ephraim P., Vangermeersch, Richard G.*, March, p. 246.
Human Assets Accounting in the Professional Sports Industry, *Meyer, Philip E.*, May, p. 417.
Some Accounting Ramifications of Treasury Stock, *Meyer, Philip E.*, November, p. 1018.
The "Funds-Flow" Income Statement: An Advance in Presentation, *Rueschhoff, Norlin G.*, September, p. 809.

COST ACCOUNTING

Analysis of Current Marketing Cost Methods, *Rayburn, L. Gayle*, November, p. 985.
Cost Accounting Standards Board Issues Rules for Asset Capitalization, *Feinschreiber, Robert*, April, p. 292.

SEC COMMENTARY

SEC Commentary (A Department), *Nicholson, John W.*, Editor.
ASR 147—Disclosure of Leases, *Southern, Douglas G.*, December, p. 1125.
Auditors' Reports on SIPC Assessments, *Nicholson, John W.*, July, p. 623.
Capitalization of Leases Between Related Parties, *Nicholson, John W.*, February, p. 144.
Cash Flow, *Nicholson, John W.*, May, p. 424.
Changes in Auditors—Recent Experiences, *Nicholson, John W.*, April, p. 331.
Disclosure of Unusual Charges and Credits to Income—ASR 138, *Nicholson, John W.*, March, p. 248.
Effect of Extraordinary Items on the Use of Form S-7, *Mistrot, Lucien P., Jr.*, June, p. 527.
Environmental Protection Cost and SEC Disclosures, *Cramer, William R.*, November, p. 1024.
Lease Capitalization Under ASR 132, *Nicholson, John W.*, September, p. 815.
Review of Recent Securities and Exchange Commission Regulations Affecting the Securities Industry, *Essner, Warren A.*, February, p. 109.
Treasury Stock and Poolings of Interest, *Nicholson, John W.*, October, p. 913.

ADMINISTRATION OF ACCOUNTANTS PRACTICE

Administration of Accountants Practice (A Department), *Prague, Martin M.*, Editor.
A Professional Development Program for Smaller Firms, *Simon, Joel S.*, January, p. 61.
Exploring Opportunities in Social Accounting, *Woelfel, Charles J.*, November, p. 1006.
"From Office Boy to Staff Accountant"—How A Small Firm Can Get Good Staff Recruits, *Brettler, Sidney*, February, p. 139.
Job Satisfaction Among Accountants, *Katchner, Jerome F.*, April, p. 319.
Some Aspects of Administration of a Tax Practice, *Tarr, Herbert L.*, June, p. 510.
Some Notes on Filing Systems, *Greenberg, Stanley R.*, March, p. 238.
The Accountant's Use of Computer Time Sharing Services, *Bund, Melvin*, September, p. 799.
The Making of an Accountant, *Shenkir, William G., Wheelen, Thomas L., Strawser, Robert H.*, March, p. 218.

ESTATE PLANNING

Estate Planning (A Department), *Wasserman, William E.*, Editor.
Apportionment of Estate Taxes, May, p. 426.
Beneficiary Designation Under Qualified Plans, March, p. 250.
Beware of Hidden Income Tax Liability for Deceased Partners, June, p. 530.
Beware, the Unintended Result, September, p. 818.
Blockage Discount for Publicly Traded Securities, November, p. 1026.
Cautions on Private Annuity Contracts, February, p. 141.
Claims Against the Estate: Two New Cases Deserve Consideration, November, p. 1027.
Comparison of Estate Tax Cost to Gift Tax Cost, July, p. 626.
Deductibility of Allowable Administration Expenses, July, p. 627.
Deductibility of Attorney's Fees Incurred in Estate Planning, October, p. 919.
Deductibility of Trustees Auctioneer Commissions. September, p. 819.
Distributions of Property in Satisfaction of a Specific Dollar Legacy, May, p. 426.
Effectuating the Testamentary Plan Prior to Death, July, p. 628.
Estate Gift and Income Tax Treatment of Series E Bonds, June, p. 531.
Gift Tax Consequences of Interest-Free Loans, April, p. 335.
Gift Tax Exclusion Where Values Not Determinable, January, p. 68.
Incidents of Ownership Where Insured Is Also Trustee, March, p. 251.
Inclusion of Life Insurance Proceeds, January, p. 67.
Income Accumulations of Testamentary Simple Trusts, February, p. 142.
Income in Respect of a Decedent, June, p. 529.
Interest-Free Loans and Advancements, May, p. 427.
More on Impact of a Debt on Estate Valuation, December, p. 1132.
Net Gifts Require Careful Planning, October, p. 916.
Previously Taxed Property Credit, July, p. 627.
Redemption of Stock from an Estate, August, p. 715.
Revocable Transfers, September, p. 817.
Tax Considerations in Establishing Private Annuities, December, p. 1129.
Tax Savings Available Where Remainder Interest Disclaimed 19 Years After Testator's Death, October, p. 918.
The Existence of a Debt May Increase the Property Distributed to Beneficiaries, October, p. 917.
The Wise Choice of Residuary Distributions, November, p. 1026.
Transfer of Savings Bonds—Form-Over Substance Prevails, April, p. 334.
Treasury Expands Application of "Forbidden" Powers, April, p. 334.
Valuation of Mutual Fund Shares for Estate and Gift Taxation, August, p. 714.
Valuing "Short Lived" Life Estates, December, p. 1131.
What Powers Can Be Retained? December, p. 1130.

MANAGEMENT SERVICES

Management Services (A Department) *Sullivan, John P.*, Editor January thru June.
Analysis of Current Marketing Cost Methods,

Rayburn, L. Gayle, November, p. 985.
Auditing Phase II Price Control Compliance, *Ratoff, Steven B.,* February, p. 115.
Corporate Business Combinations—A New Look At the Basic Tax and Accounting Considerations, *Wright, Robert F., Helpern, Stephen R.,* May, p. 361.
Increasing the Productivity of Highly Variable Labor, *Corrie, Steven O.,* July, p. 610.
New Developments in Renegotiation of Federal Government Contracts, *Sternberg, Harry,* June, p. 481.
Notes for Accountants on Computer Time Sharing Services, *Bund, Melvin,* March, p. 241.
Operational Auditing Standards for Audits of Government Services, *Granof, Michael H.,* December, p. 1079.
Pre-Installation & Installation Phases of a Small Computer Conversion, *Blatt, Myron S.,* May, p. 414.
Return on Investment—Its Values, Determination and Uses, *Schachner, Leopold,* April, p. 277.
Safeguarding Computer Records, *Reider, Harry R.,* January, p. 63.
Selecting A Time—Sharing Computer Agency, *Bund, Melvin,* April, p. 322.
Spotlight on Estimated Economic Life of Depreciable Assets, *Mullen, Louis E.,* August, p. 662.
Strategic Factors in Working Capital Management, *Hugon, James H.,* August, p. 709.

TAXES—FEDERAL

IRC Section 1244 (A Small Business Aid)—Its Provisions and Necessary Reforms, *Elkin, Charles,* November, p. 955.
Partial Liquidations and Subchapter S., *Crumbley, D. Larry, Taylor, Russell H.,* December, p. 1067.
Recent Cases and Rulings in Gift and Estate Taxation, *Stoler, Eugene L.,* December, p. 1055.
Tax Aspects of a Complete Liquidation of a Corporation, *Korn, S. Winton,* June, p. 465.
The Effect of the "Maximum Tax" on Tax Planning and Avoidance, *Pusker, Henri C.,* July, p. 567.
The Outlook for Tax Shelters, *Rollin, Arthur S., Michi, Richard A.,* December, p. 1063.

Commentary (A Department)
The Committee on Federal Taxation

Chairmen:
Berenson, David A. — January through August.
Paul, Herbert M. — September through December.

Editors:
Klein, Michael F., Jr. — January through August.
Hoffman, Arthur S. — September through December.

Accounting Methods
- Accounting Method Differences in Taxable Acquisitions, March, p. 226.
- Possible Relief for Cash Basis Incorporators, April, p. 311.
- Retention of Records—Computer Systems, September, p. 787.
- Change of Accounting Method for a Division, November, p. 993.
- Refuting the Black Motor Bad Debt Formula, December, p. 1092.

Accumulated Earnings Tax
- Interplay Between 1973 Dividend Controls and the Accumulated Earnings Tax, September, p. 788.

Aliens
- Tax Advantages from Foreign Community Property Laws, November, p. 995.

Capital Gains and Losses
- New IRS Position on Capital Gain Distribution from Qualified Plans, May, p. 402.
- Capital Gains and Investment Interest—New Approaches Required, July, p. 589.
- Convertible Debt Versus Debt with Warrants, July, p. 591.
- Interplay of Net Operating Loss and Capital Gains, December, p. 1089.

Charitable Contributions
- Charitable Contributions Can Still Be Tax Profitable, February, 153.
- Charitable Gifts Can Be More Profitable Than Sales, April, p. 309.
- Charitable Contributions of Qualified Option Stock, April, p. 309.

Compensation
- FICA Tax Liability for Officers of Multiple Corporations, December, p. 1092.

Cooperative Housing Corporations
- Tax Problems of Cooperative Housing Corporations—One Year Later, August, p. 681.

Consolidated Returns
- Final Amendments to Consolidated Return Regulations May Adversely Affect Basis of Stock Acquired in a "B" Reorganization, April, p. 308.
- New Proposed Amendments to Consolidated Return Regulations Would Adversely Affect Intergroup Dividend Payments, May, p. 301.
- Restoration of Deferred Income Avoidable Under Consolidated Return Rule Change, June, p. 496.
- Use of Deemed Dividends to Reduce a Parent Company's Earnings and Profits, October, p. 881.

Corporations
- Small Corporate Taxpayers Now Required to Make Estimated Tax Payments, January, p. 77.
- Possible Relief for Cash Basis Incorporators, April, p. 311.
- New Decisions Cause Concern in "Dummy" Corporation Area, June, p. 493.
- Advantageous Withdrawals from Collapsible Corporations, September, p. 788.

Deductions
- Effect of "Date of Sale" on the Real Estate Tax Deduction, March, p. 224.
- Child Care Deduction Opportunities, March p. 225.

Depreciation
- An ADR Election May Preclude Certain Depreciation Method Changes, February, p. 155.
- Depreciable Asset and Other Tax Planning Opportunities Within Corporate Groups, February, p. 157.
- Straight Line Depreciation—When Life or Basis Changes, November, p. 996.

DISCs
- Utilization of Accumulated Disc Income, March, p. 227.

Dividends
- Dividends on Escrowed Stock, September, p. 785.
- :Interplay Between 1973 Dividend Controls and the Accumulated Earnings Tax, September, p. 788.

Divorce
- Transfer of Residence in Connection with Divorce, July, p. 593.
- Some Divorced Parents Eligible for Refunds Under New IRS Ruling, July, p. 594.
- The Purchase of One Residence May Defer Gain on Sale of Two Residences, October, p. 885.
- Deferral of a Gain on Transfer of Residence in Connection with Divorce, October, p. 885.

Economic Controls
- Interplay Between 1973 Dividend Controls and the Accumulated Earnings Tax, September, p. 788.

Foreign Activities
- Effect of Over-Withholding on the Foreign Tax Credit, May, p. 403.
- How Will the New U.K. Corporate Income Tax System Affect Foreign Tax Credits, May, p. 403.
- New IRS Attack on Foreign Tax Credits, October, p. 884.
- Withholding Taxes and Overseas Borrowings, November, p. 994.

Interest
- Interest Free Loans to Family Members—"Possible Blessing in Disguise" June, p. 498.
- Capital Gains and Investment Interest—New Approaches Required, July, p. 589.
- Partnership Investment Interest Clarified, September, p. 790.

Inventory
- New Inventory Costing Rules Adopted, December, p. 1093.

Liquidations
- Section 337 Liquidations and the Collapsibility Problem—An Addendum, January, p. 73.
- Determination of Earning and Profits in a Section 333 Liquidation, January, p. 75.
- Basis Determination under Reg. Section 334(b)(2), June, p. 495.

Net Operating Loss
- Interplay of Net Operating Loss and Capital Gains, December, p. 1089.

Partners and Partnerships
- Effect of Partnership Profit Sharing Ratios on Basis and Investment Credits, June, p. 496.
- Opportunities and Problems in Partnership Fiscal Year Changes, August, p. 675.
- Non-Recourse Liabilities in "Two Tier" Partnerships, October, p. 883.

Pensions and Retirement Benefits
- New Employee Plan Reporting Requirements—Some Clarifications, August, p. 678.
- Refund Opportunity under Revised Lump-Sum Distribution Regulations, November, p. 995.
- Maximizing Benefits under Integrated Profit Sharing Plans, December, p. 1091.

Personal Holding Company Tax
- Use of a Cattle-Feeder Deal to Avoid Personal Holding Company Tax, February, p. 156.

Private Foundations
- Exclusion of Cash Balances in Computing Minimum Investment Return for Private Foundations, August, p. 682.

Record-Keeping Requirements
- Retention of Records—Computer Systems, September, 787.

Related Taxpayers
- Transactions in Bonds of an Affiliate, August, p. 678.

Reorganizations
- Risk in Reorganizations Involving Escrowed Shares, January, p. 76.
- Foreign Tax Credit Carryovers in a Reorganization, February, p. 158.
- Final Amendments to Consolidated Return Regulations May Adversely Affect Basis of Stock Acquired in a "B" Reorganization, April, p. 308.
- New Reorganization Expense Rule May Conceal Some Remaining Dangers, May, p. 402.
- Contingent Convertible Preferred Stock, August, p. 680.
- Dividends on Escrowed Stock, September, p. 785.

Residential Property
- The Purchase of One Residence May Defer Gain on the Sale of Two Residences, October, p. 885.

Return Preparation
- Potential for Error in 1972 Tax Forms and Instructions, March, p. 223.

Stock Options
- Short Sale Considered a Disqualifying Disposition of Option Stock, May, p. 404.
- Timing the Sale of Stock Received under a Qualified Option, November, p. 993.
- The Closing Purchase Transaction—Trading in Stock Options, December, p. 1089.

Stock Redemptions
- Effect of Stock Redemptions on Earnings and Profits, January, p. 73.

Subchapter S
- Imputed Interest Can Preserve Subchapter S Status, April, p. 311.

Tax Shelters
- Installment Sales of "Tax Shelter" Partnership Interests?, April, p. 307.
- More on Installment Sales of "Tax Shelter" Partnership Interests, July, p. 593.

- Leveraged Oil Drilling Funds Revisited, October, p. 883.
- Non-Recourse Liabilities in "Two Tier" Partnerships, October, p. 883.

NEWS AND VIEWS

(A Department)

STATE TAXATION

(A Department) N.Y. State: *Borsuk, Michael L., McAndrew, John J., Weiner, Paul,* Editors. Other States: *Swartz, Martin R., Welch, William H.* Editors.

LOCAL TAXATION

(A Department) *Wishman, Harvey B., Bottiglieri, Thomas J., Power, James E.,* Editors.

PAYROLL TAXES AND CONTROLS

(A Department) *Ress, Samuel S.,* Editor.

GUEST EDITORIALS

Anthony, Robert N., The Professor and the Practitioner, October, p. 835.
Armstrong, Marshall S., Off the Drawing Board and into the Real World: An Inside Look at the FASB Today, August, p. 641.
Barr, Andrew, The Financial Accounting Standards Board, May, p. 348.
Chetkovich, Michael N., Encouraging Developments on the International Scene, July, p. 545.
Kapnick, Harvey, Our Public Interest Challenge, November, p. 939.
Kent, Ralph E., The Financial Accounting Standards Board—A Bold and Exciting New Concept in Self-Regulation, April, p. 263.
Levine, Arnold I., Shaping Our Future, February, p. 91.
Macneill, James H., An Educator's Plea, December, p. 1047.
Mette, W. R., Improving Our Public Relations, June, p. 444.
Olson, Wallace E., Meeting Our Challenges, January, p. 11.
Spilberg, Joseph F., The Accounting Profession—Will It Rise or Fall? September, p. 735.

BOOK REVIEWS

Title	Author	Reviewer	Issue
Corporate Financial Reporting: Ethical and Other Problems	John C. Burton, Editor	Max Block	January
Automatic Tax Planner	Irving Achreiber and Paul Jacobs	Frederick I. Kahn	February
Foundations of Accounting Theory	Willard E. Stone. Editor	James I. Konkel	February
The Income Tax and Business Decisions	William L. Raby	Benjamin Grund	March
Computer Control Guidelines	Canadian Institute of Chartered Accountants	Paul D. Warner	March
How to Handle Tax Audits, Requests for Rulings, Fraud Cases and Other Procedures before IRS	Irving Schreiber, Editor	Leonard Salwen	March
SEC Accounting Practice and Procedure	Louis H. Rappaport	Robert D. Neary	April
Unaccountable Accounting	Abraham J. Briloff	Leopold A. Bernstein	April
Forging Accounting Principles in Five Countries	Stephen A. Zeff	Stephen L. Key	April
A Complete Guide to Making a Public Stock Offering	Elmer L. Winter	Theodore Shapiro	May
Cost Accounting—A Managerial Emphasis	Charles T. Horngren	Ephrain D. Dworetsky	May
Contemporary Issues in Cost Accounting	Hector R. Anton and Peter A. Firmin	Max Block	May
Social Measurement	AICPA	Lee J. Seidler	June
Defense Contract Costing The State of the Art	James Bulloch	Benjamin S. Bergman	June
How to Control and Reduce Inventory	Burton E. Lipman	Howard R. Garfield	June
The Consolidated Tax Return Principles, Practice, Planning	Jack Krestol, Kevin M. Hennessey, Anthony P. Rua	Bernard J. Beiser Irwin R. Ettinger	July
Operations Auditing	Roy A. Lindberg and Theodore Cohn	Wayne Kolins	July
Auditing Looks Ahead	Touche Ross Symposium	Max Block	July
Marketing Informations Systems	Kurt H. Schaffir and H. George Trentin	John Rapp	August
Administration of Decedents Estates	Eustace W. Tomlinson	Edwin Shmerler	August
Organization and Management of Information Processing Systems	Leon K. Albrecht	Alan M. Hoffberg	August
Accounting. Legal and Tax Aspects of Corporate Acquisitions	Joseph R. Guardino	Leonard H. Carter	September
Federal Income Taxation of Corporations and Shareholders	Boris I. Bittker, James S. Eustice	Jack Crestol	October
Tender Offers for Corporate Control	Edward Ross Azanow, Herbert A. Einhorn	Gustav A. Gomprecht	October
The Practice of Modern Internal Auditing	Lawrence B. Sawyer	Frederick G. Butler	October
The Human Side of Data Processing Management	M. D. Wadsworth	Richard K. Oppenheim	November
Short-Term Trusts	E. William Carr	Ralph Finerman	November
Replacement Cost Accounting	Lawrence Revsine	James J. Benjamin	November
Accountant's Handbook of Formulas and Tables	Lawrence Lipkin, Irwin K. Feinstein, Lucille Derrick	Max Block	November
The Systems Analysis Workbook A Complete Guide to Project Implementation and Control	Robert D. Carlsen and James A. Lewis	Walter I. Reich	December